

## **EXHIBIT B**

Ezra Beren

Lawrence, New York

Honorable Alvin K. Hellerstein  
United States District Judge  
United States Courthouse  
Southern District of New York  
500 Pearl Street  
New York, New York 10007

January 7th, 2019

I am writing to you with regard to the upcoming sentencing hearing of Murray Huberfeld. The purpose of this letter is to provide my personal insight into who Murray Huberfeld is. My story and introduction to Murray begins almost twelve years ago. As fate would have it, I was in New York to attend a friend's wedding and met Murray and the entire Huberfeld family. Murray was extremely warm and welcoming, and extended an invitation to his home for a Sabbath weekend as the evening came to an end. This gracious and immediate gesture touched me as he recognized that I was far away from my family, who lived in Denver, CO. I would later discover that this was typical for Murray, for he is a warm and inclusive individual and what transpired next was a series of events that changed my life forever.

After that first weekend spent in the Huberfeld home, Murray made himself available to help guide me as he sensed I needed direction and mentorship. My fondest memories are of the discussions we had together about embracing life's responsibilities and growing beyond it's more immediate challenges. Murray's many messages and recommendations resonated with me and I began to observe closely the example he set at home, at work and in his community. I spent a fair amount of times as a guest in the Huberfeld home. It is a happy and inviting home with an open door policy and an interesting array of guests at any given time. The Huberfeld children are unusually close to one another and their adoration for Murray is mirrored by Murray's love for his children. This symbiosis is further enhanced with the presence of Murray's parents who are intertwined in his daily life. I recall a favorite story within the family where Murray, as a young boy living in Brooklyn, survived a house fire on a cold winter night. Murray, his parents and siblings safely escaped the fire and retreated to a neighbor's home. Upon reaching shelter in the middle of the night, Murray recalled asking his father - "Dad-

what are we going to do - are you upset about the loss of our personal belongings or nervous about where we will live?" To which his father calmly answered, "Everything I need in this world is sitting right here around this table and nothing else matters". This message encapsulates Murray's approach and dedication to his family.


As Murray continued to check in with me and mentor me in my work related endeavors, I had a unique opportunity to watch Murray in his many roles. As a manager, he was hard working and ran and operated many businesses seamlessly. I also observed how he was able to share his personal time with me and others in conjunction with the enormous attention he showered on his immediate and extended family. This dual role left a huge impression on me; that he could be fully engaged in his business affairs, yet just as committed to his roles as father, husband, son and friend.

Who would have foreseen that when I first met Murray, twelve years ago, I was also meeting my future father in law. As I developed a stronger connection with Murray and his family I also discovered a deeper connection with his oldest daughter, Jessica. Jessica has inherited many of my father in law's very best qualities. Both Jessica and Murray are kind, hard working, popular, and tenacious. It is their generous spirit and huge hearts, however, that have endeared them both to me. Becoming Murray's son in law was a role that I approached with great pride and honor. Murray, or "Dad", as I call him today, reciprocated with his distinctive warmth and zeal and welcomed me as his sixth child. Jessica and I have been married for almost seven years and we have two beautiful children together. These last three and a half years in particular, has allowed all of us to watch my father in law in his new role as grandfather, or "Poppa". His sheer delight in being a grandparent is heartfelt and inspiring, as he is supremely proud of being closely connected to his three grandchildren, interacting with them almost daily. These exchanges along with the time he spends with my youngest brother in law, Jack, keeps him active, relevant and on his toes. My father in law transcends his age with his energy, vitality, and contagious enthusiasm for life.

Honorable Alvin K. Hellerstein, I humbly ask you to consider the observations I have shared along with my deep feelings for my father in law. In making your decision, I ask that you weigh how vital it is that my father in law remain present in our daily lives.

Respectively,

Ezra Beren

x  \_\_\_\_\_

Honorable Alvin K. Hellerstein  
United States District Judge  
United States Courthouse  
Southern District of New York  
500 Pearl Street  
New York, New York 10007

**Josh Berkowitz**  


Your Honor,

I am writing this letter to lend some perspective to your honor on my brother-in-law Murray Huberfeld. In many ways he has had the most impact on my life. I was an impressionable 15-year-old when he met and married my sister. We became inseparable right away. I always cherish the time we spent together, as he helped me to grow up in to the father, I am today. I would drive with him around to business meetings just to be able to spend time with him. We spoke about everything from, sports, business to of course food.

I will give you a few examples of how Murray impacted my life. When I was attending NYU in my late teens and early twenties he was the person I would call for all types of advice. This includes both social and academic. He was my confidant and my greatest advisor. I lived on University Place in Greenwich Village and was going through a tough time. I was feeling down and not functioning well. I was living on my own and not taking diligent care of myself. Murray came down to my apartment one sweltering day, got on his hands and knees and literally cleaned my apartment. He then gathered all my laundry and took it home to be washed and returned. He could not stand to see me living in a nonfunctional mess, and he was insistent upon acting. He really cared, and it really helped. I am forever thankful for that.

After NYU, as I was still struggling, Murray invited me to live with him on his third floor of his house in Long Island. For the next 8 months I lived with my brother in law, sister and their young children. He spent 18 hours a day with me. He would wake me up every morning to Daven and go with him to his office. We would work together all day and then go for dinner. We would go home and spend time with the kids, and then either go swimming or watch a movie. I couldn't get away if I tried. What was a moment in his life to experience the growth and miracle of his children, was interrupted by a twenty something depressed young adult, who needed to live with a family at that time. He sacrificed so much. Murray literally tried to break me out of my own self-destructive habits. He would not allow me to fall asleep on the couch and would literally walk me to my room, to tuck me in, so that I can properly go to sleep. He put band aids on my fingernails, so I would stop biting them. He wanted me to live like an adult and not a child. He took real action and wanted real change.

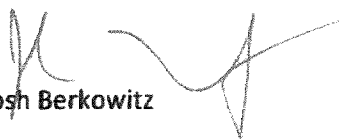
As the years have passed, the ways he has helped me are immeasurable. He has invested money in my ideas, he has recommended me for jobs, and has given me money when I have trouble paying my bills. I am certain that your honor will receive many letters about Murray's amazing charity giving. I will not go into numerous examples, but I will tell you that he never just wrote a check. He listened. He absorbed. Most of all, he cared.

The most important thing Murray has taught me is the value of family. I have never known anyone more dedicated to his family. The respect and love he showed for his father was always awe inspiring. He continues now to make his mother's life easier. His dedication to their story, and to the memory of their experiences and everyone else's in the holocaust, is laudable. His children were all raised to respect and honor their grandparents. It is something I witness to this day.

As a personal anecdote, I know how much Murray regrets and takes responsibility for his actions. He has already experienced tremendous shame and embarrassment. He has had to endure all of this while mourning the loss of his father. The burden has been massive. He has expressed to me how sorry he is to have put strain and embarrassment on our family. All I said was "remember when I was 15 and we met", I would have had it no other way. I am now 44 with a wonderful wife and two amazing children. I

would not be here without him. Those are not feelings. Those are facts, and they can't be disputed. I know that the good Murray can do will be much better served in his community as opposed to isolated in a prison. I ask your honor to weigh all these experiences and his personal impact on me when considering his sentence.

Thank you,

  
Josh Berkowitz

Noah Berkowitz, MD, PhD

[REDACTED]  
New Rochelle, NY  
[REDACTED]

Honorable Alvin K. Hellerstein  
United States District Judge  
United States Courthouse  
500 Pearl Street  
New York, NY 10007

October 13, 2018

Dear Judge Hellerstein,

I am contacting you regarding the sentencing of my brother in law, Murray Huberfeld. Recognizing that Murray made a mistake for which the court must find a suitable sentence, I approach the court, as someone who has observed and benefited from Murray's lifelong commitment to kindness and caring for others, with the humble request that the court consider a more diminutive sentence for him. I believe his profound remorse will motivate him to focus even more of his energy on kindness and caring.

I met Murray approximately 30 years ago when he began to date my sister, Laura. A successful business man at a young age, Murray married my sister and proceeded to create a remarkable work-life balance that achieved further business successes but more importantly to him and those around him, a nurturing environment of kindness and caring that enveloped the lives of his wife, children, extended family and ever expanding circle of friends. I have always been struck by Murray's enormous capacity to listen and consider each individual's needs in his or her time and place. A defining aspect of this mindfulness is the patience with which it is attended, much different than his approach to business transactions in which his judgments appear to be decisive and prescriptive. I want to share two personal anecdotes spanning the decades of our relationship because both demonstrate this selfless character trait and a clear underlying tendency for altruism.

In the early 1990's, I was a 27 year-old medical student, at that point, several years married to my wonderful wife Diane. Laura and Murray were more recently married. At some point during a dinner conversation at the home of our parents, I pressed my sister about a recently ruptured relationship with her best friend, as the event had (modest) ripple effects on the relationships of other family members. My harsh questioning selfishly focused on the impact of this rupture on my life, easily overlooking the deep pain Laura was experiencing having lost a lifelong friendship. Laura left the table in tears. I recall Murray asking me to take a walk. Three years my senior and a recent entrant to our family, Murray asked me if we could discuss



the incident that had just transpired. During the ensuing dialogue, he expressed his love for Laura and then without disparaging me, illustrated the harm I had caused my sister by the words and setting I had chosen for the discussion. He provided coaching and advice in a dignified and constructive way. I was struck by his maturity, but most impressed by his modesty and sensitivity.

This would be the first, but not the last time, I received advice from Murray that was not requested, but was immensely appreciated. In late 2008, a biotech business I had started failed. Over the next 18 months I began to consider the next steps in my career. As a physician-scientist entrepreneur, the options were varied. Was I to head back into the "start up" arena. Should I consider becoming involved on the venture side of that world? Might I return to clinical medicine? As time passed, it became clear to others, but not to me, that I was not "moving forward". I was browsing opportunities, but in retrospect, I was not identifying and expressing my true passion. One day in early 2010, Murray invited me to stop by his office. When he asked me where I thought I would be heading professionally, I expressed a not-fully developed idea of how I might become involved in the funding side of biotechnology. Displaying interest and curiosity, Murray asked me questions that highlighted incongruity between my personality, professional experience and stated desire. He helped me probe my options, non-judgmentally. I began to express fear of heading in a new direction. I also expressed some concern about whether I had truly accumulated the requisite skills for this shift in career. When the conversation intensified, Murray was sympathetic and supportive as one would expect from a friend and family member. Yet, he provided much needed critical assessment of my career choice, which he delivered with his characteristic modesty and sensitivity, given the delicate nature of the topic. Upon leaving his office, I realized a future in biotech investing was not for me. Within a few months I accepted a medical position at a small biotech company. Within 2 more years, I moved to a larger pharmaceutical company, where I have been for 6 years. I am very satisfied with my late-in-professional-life career choice. I credit Murray with helping me find my direction at a critical moment. I am touched by the fact that he cared enough to invite me into his office and discuss my career. He was neither a best friend, nor a parent or sibling. He was (and remains) a person who cares about others and uses his knowledge, experience or simply his ability to listen and empathize to help weakened people resolve their hardships or crises.

The focus of Murray's caring is not limited to family members. To highlight how broad his compassion can be, I thought I would describe what it is like to celebrate the Jewish Holiday of Purim in my sister's home for the past 18 years. After returning from synagogue services on Purim morning, Murray has, for as long as I can remember, sat down at a table in his living room and invited a guard to open the front door of his home so that hundreds of indigent people on line outside and down the block can take their turns (after enjoying food set up in a tent outside) sitting at a makeshift table across from Murray, where they can quietly and privately share their personal stories of hardship. Addressing each person with care, showing respect and maintaining the requester's dignity, Murray listens, inquires and

responds and then provides a check that can help the requester manage the financial hardship of his or her personal experience. The line continues all day, as does the intensity of Murray's attention. Only when other family members are exhausted from a day of festivities, does Murray sit down in the early evening to join family members for dinner and celebration. I take my kids every year, in part because I appreciate my sister's generous invitation but also in part, because I want my children to witness what it means to show compassion and respect to those who have stumbled in life.

I hope the court finds these personal anecdotes and observations helpful and can consider these aspects of Murray's life in determining an appropriate sentence.

Sincerely,

A handwritten signature in black ink, appearing to read "Noah Berkowitz". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Noah Berkowitz, MD, PhD



**Phyllis Eleanor Berkowitz**

[REDACTED]  
Englewood, New Jersey [REDACTED]

Honorable Alvin. K Hellerstein  
United States District Judge  
United States Courthouse  
500 Perl Street  
New York, New York 10007

August 1, 2018

Dear Judge Hellerstein,

Twenty-eight years ago Murray Huberfeld married my daughter, Laura. They have had five children together and are now enjoying being grandparents to three. Over the years I have developed a deep and profound love and respect for my son-in-law, Murray as he has been a wonderful addition to our family. We cherish his devotion to our daughter and to our five grandchildren.

Murray has always served as a magnet for my family, as well as our entire extended family. We have spent almost every holiday together and have shared in everyone's celebrations as well as in times of sadness. Murray has always respectfully turned to my husband Walter and I for advice and guidance with family matters, making us feel that our opinions were valued by him. I appreciate, in turn, the way he has served as a mentor to my youngest son, Josh who was struggling to find himself in his college years. I will never forget the caring with which Murray took him into his home to strengthen and nurture him. He created a role for him in his business and helped him to become focused and healthy. This has been an ongoing process for 20 years. Murray has always been there for him – through thick and thin – whenever Josh would falter, Murray would be there to get him back on track. As parents, Murray's support has given us peace; a peace we would not have felt otherwise. Knowing that there is somebody else out there, who worries about my son and always takes his needs to heart, is a source of great comfort to me.

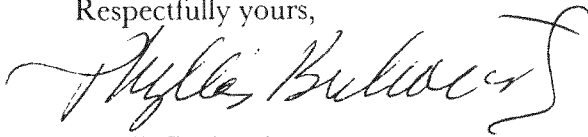
During these last twenty-eight years of Murray being in our lives, I have witnessed firsthand Murray's generosity and devotion to those less fortunate than himself. During a family trip to Israel some ten years ago, to celebrate the Bar Mitzvah of my grandson, I witnessed an event that exemplifies Murray's ability to focus on what is truly important and meaningful. Coinciding with our grandson's celebration, Murray arranged a beautiful, festive evening in honor of twenty-six boys, mostly orphans, to celebrate their Bar Mitzvahs. The dinner included spirited singing and

dancing. We, Murray's family, became the family of these boys for that celebration. We had not known of Murray's affiliation with this orphanage until that wonderful evening. This is the Murray I know, always channeling his altruism in a quiet unassuming way to do what he can to help others.

For as long as I know Murray, I believe his heart has always been in the right place and he is heartbroken, ashamed and deeply remorseful for his transgression. We are all trying to come to terms with this. What I know for certain, is that Murray is an extraordinarily good man. He is completely devoted to my daughter, Laura. He has mentored and raised 5 caring, loving, kind, contributing members of society; his wonderful children. He has taught them all of the values and virtues one can aspire to in raising children. Even now, he shares his own personal lessons with his children so that they may understand how one takes responsibility by making amends for mistakes made.

My son-in-law, Murray is a special individual whom I believe is worthy of your consideration for leniency and a sentence that allows him to remain home with his family. It is too painful for me to imagine life without Murray being present for my daughter, Laura and my five grandchildren who need him. I hope that my portrait of Murray will reassure you that he is a good person whose transgression does not define the whole of who he is. Please consider my respectful plea to not sentence Murray to prison.

Respectfully yours,

A handwritten signature in black ink, appearing to read "Phyllis Berkowitz". The signature is fluid and cursive, with a large, stylized initial "P" and "B".

Phyllis Berkowitz

# Seth Berkowitz

Los Angeles, CA

**7/12/2018**

Honorable Alvin K. Hellerstein  
United States District Judge  
United States Courthouse  
Southern District of New York  
500 Pearl Street  
New York, New York 10007

**Dear Judge Hellerstein,**

I am writing on behalf of my brother-in-law, Murray Huberfeld, who you will be sentencing in September.

I have known Murray for nearly thirty years, since our first meeting on the corner of Jabotinsky Street and Keren Ha-Yesod Street, when I was first introduced to him as the man dating my sister. I was eighteen years old at the time. As a brother-in-law to him, Uncle to his five children (two of whom are now married), great-uncle to his three grandchildren, and as a personal friend, I feel like I am well situated to assess his character, having been witness to many facets of his life.

First, in the personal realm, Murray is a remarkable son. The Talmud in Tractate Kiddushin (Page 31a) asks: How far must one go to fulfill the commandment of honoring one's father and mother? It proceeds to relate a story about a certain Dama ben Netina who passed up on riches so as not to disturb his parents' sleep. When I ask that question to myself, nearly 1500 years after the closing of the Talmud – how far must I extend myself in honoring my parents – the image I conjure in my mind is Murray tending to his parents – as Dama ben Netina has no personal relevance to me.

Murray's parents both survived the Holocaust. His father, may his memory be a blessing, labored in sixteen camps, emerged from Auschwitz, and endured the long and unimaginable death-march back to Germany. His mother was hidden in various pre-planned places with her family in Poland, spending the majority of the war in a barn, under a food trough, used to feed animals. Her short stature is likely an outcome of stunting, due to the cage she grew up in, and the nutrition she received, in that critical, formative period. Murray's parents always commanded and deserved respect -- as they are, without exaggeration, treasures of the Jewish nation. However, they also had singular emotional needs, having lost most of their families, and their entire pre-war world – not to mention the difficulties they encountered as immigrants. Murray was their rock; he, more than any other person, including his wonderful siblings, cared for them from an early age, supported them, worried about them, and constantly showered them with love, respect and attention. It was a remarkable thing to see in his father's lifetime, inspiring everyone around him to emulate his personal example. He continues to invest that time and attention in the care of his mother – who is closer to him in spirit and in practice than any other person. I believe that separating them for any extended period will have a deleterious effect on her health and well-being, as her emotional world, after what she has experienced in her life and her husband's recent passing, is tied almost entirely to Murray, and his siblings.

Murray is a wonderful spouse and father. Family has always meant everything to him, and he has demonstrated that in his day to day life. He prioritizes his time, involving himself in every aspect of his

children's lives: whether it be their education, character development, their financial needs, their future professional plans, or their own efforts to branch out and build their families. He has not only been a source of financial support to them, but is always there, whether to throw a baseball with his youngest Jack, or lately to help him prepare for his bar-mitzvah, or to help his daughter Ariella as she starts dating, or to help his son Avi find his footing professionally, or to offer to help Jessica and Rachel, and their spouses, with the care of his three young grandchildren. His family as a whole, and my sister in particular, rely on him to be present, engaged and involved every single day.

Murray is a singular friend. Being a naturally warm and social person, he has amassed an incredible network of friends. There is nothing they would not do for him -- and he in return to them. He is a careful listener, attuned to the emotions of people, and always finds a way to lend a hand or offer a word of support. He is not limited by the Dunbar number, as apparently the cognitive load of keeping track of the many hundreds of people in his network, and finding positive ways to impact their lives, doesn't seem to ever slow him down.

Murray is a naturally generous person. His latest project, more emotionally charged since his father's passing, is to beautify and enhance the chapel in which they prayed together in Lawrence, New York. He takes part in the daily upkeep of the chapel, collecting dues, supporting the Rabbi, and ensuring that all feel welcome and recognized for their contributions. He does this as a labor of love, as he is the consummate "shul mensch" or devotee -- in our parlance.

Murray's work on behalf of the synagogue personifies who he always been: a details person, in the trenches, working alongside people of every stripe to bring things to life. This is how he began his business life, behind the counter at Kosher Delight, a small restaurant chain he founded. No detail was ever too small. He sampled everything, laid down the tape in the kitchen -- to design a workflow that could deliver speedily to the large lines -- manned the register, cleaned the floors alongside his employees, and often pitched in to help with food preparation when the store was mobbed. Murray worked his way up from the back kitchen to the boardroom -- without ever forgetting where he started.

Over the course of the last thirty years, Murray has continued to bring that energy and spirit of collaboration to everything he does, including his philanthropy. I could list the institutions he has supported, and the projects he has dedicated, but what has impressed me most is his habit -- over many years -- of sending \$5,000 to each Chabad House upon its opening. He has done this, just by text, over the phone, not knowing the solicitors, or requiring any paperwork to offer his support. At one dinner we were at, he responded to three different Chabad House openings. Even though ideologically I don't believe he has any affiliation with Chabad, he knows that they love people, and that they are not judgmental, and that they offer warmth and support to travelers, and other people with various needs, the world over. That's enough for him.

I know that he has pled guilty to a single count of wire-fraud and I know that, for this lapse of judgment, he is terribly remorseful, but this single event does not obviate a lifetime of being a devoted son, a loving spouse, a caring father, a generous friend, a devoted worshipper, a hard worker, and a philanthropist of the first order. I hope that these qualities are factored into your ultimate judgment.

Sincerely,

A handwritten signature in black ink, appearing to read "Seth Berkowitz", with a stylized, flowing script.

Berkowitz, Seth

**Dr. Walter D. Berkowitz**

[REDACTED]  
Englewood, New Jersey [REDACTED]

Honorable Alvin. K Hellerstein  
United States District Judge  
United States Courthouse  
500 Pearl Street  
New York, New York 10007

July 20, 2018

Dear Judge Hellerstein,

I met Murray Huberfeld twenty-nine years ago when he began dating my daughter, Laura. Murray evidenced his love for Laura and I was convinced that he would care for her and that they would build a meaningful life and a family together.

Looking back, I could not have imagined just how incredible their journey would be. They have had a most beautiful communication of openness and honesty. Together they have raised five beautiful children, two of whom are already married, and three grandchildren. I, along with my wife Phyllis, were blessed to be there for all the births, the milestone events, the weddings -- and now to witness the growth and development of our great grandchildren. It is not something we take for granted.

Murray is an exceptionally loving and nurturing husband, father and grandfather. He is completely hands on with all of his children and grandchildren. We get to see this on our frequent Sunday and weekend visits: the way Murray engages each of his children and now grandchildren, caring for them, playing with them, providing them with advice and counsel, and preparing them for their future.

Murray is a wonderful son-in-law. My wife, Phyllis and I cherish his warm and caring nature. He has showered us with love and respect and we share a close relationship. We always feel welcome because Murray enables us to play a meaningful role in his family's life.



A most beautiful attribute of Murray's is the way he has cared for his parents. I have always been awed by his devotion to them. Both were Holocaust survivors which defined their entire lives. Murray's father, Pinchas lost his family during the war and was left alone in the world. He married his wife, Rae and they marked 63 years together until his passing. After losing so much in his life, he cherished his wife and the three wonderful children they raised together. Since his father's recent passing, Murray has turned his full attention to his Mother. The loss of Pinchas has taken a profound toll on her emotionally. She is physically very frail and has moved into Murray and Laura's home. Murray is the one primarily responsible for her and I know how much she relies on him.

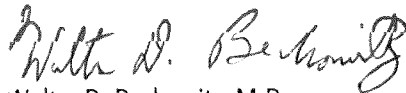
I understand that Murray is to be sentenced by you in December and has pleaded guilty to a count of wire-fraud. It is an awesome responsibility and one that stands to impact the lives of Murray's mother, my daughter and son-in law, my grandchildren and great grandchildren, so I feel like I too have a lot at stake.

I am 82 years old and have practiced Cardiology for over fifty years. I consider myself a good judge of character. I realize that we cannot fully apprehend the soul and conscience of another human being. But I would like to share with you the following experience that reveals Murray's true heart.

During the course of Murray's trial I went to court one day. I did not tell Murray I was coming. When the trial was adjourned everyone filed out and crowded around the elevator banks. Murray and I came face to face. He immediately burst into tears and expressed his remorse. He then started to wail. I hugged him tightly and felt his body convulsing. I literally felt his pain.

I cannot weigh the implications of Murray's actions. But I am convinced of his remorse, humiliation and suffering. I am hoping that you will factor this into your sentencing. I hope that you will see that he is a person of fine character, whose entire life has been devoted to caring for his elders, his community and his loved ones. In every way that his life has intersected with mine, he has acquitted himself with dignity and compassion.

Sincerely yours,



Walter D. Berkowitz, M.D.

*Laura Berkowitz-Huberfeld*

Lawrence, New York

Honorable Alvin K. Hellerstein  
United States District Judge  
United States Courthouse  
Southern District of New York  
500 Pearl Street  
New York, New York 10007

December 4, 2018

**Dear Judge Hellerstein,**

As Murray's close and devoted partner for the last twenty-eight years, I know that the experience of the last two and half years has been the most painful and difficult period of Murray's life. It is profoundly clear to me every moment of every day that he has deep remorse for his actions. I see this in the time he spends thinking about his wrongdoing and how he takes responsibility for it; how Murray teaches each of our five children to learn from his transgression and that they must think through every decision they make in life; and how his guilt has deepened his commitment to continuing to do good for the community.

Since I have known Murray, he has always stepped up for individuals and for the community. Murray has never been a bystander and has been the one willing to act to effect change and improve people's circumstances. Since his offense, however, my husband's commitment to helping others has grown even deeper because of the remorse he suffers as a result of his misdeed and the tarnish to his family's good name.

Murray is the son of immigrant parents who emigrated to the United States after living in post-war Europe for ten years. His father spent years in hard labor concentration camps in Poland; his mother was in hiding for two and one-half years during World War II. Most of their families were exterminated. They moved to the United States of America to build a new life. These traumatic experiences and losses that they shared with Murray have had an indelible impact on him. They have shaped his perspective, his sensitivity and his empathy for people's challenges and their needs.

With limited resources, Murray learned to carry a lot of responsibilities on his shoulders from a young age. As a teenager he began working to do all that he could to become financially independent to help his family. At nineteen, while attending evening college, Murray started a

business with his parents, a restaurant called Kosher Delight, and continued nurturing its growth to several locations. For thirty-six years, this business became his parents' livelihood until their retirement when they were well into their late eighties. This first business undertaking was an early success for Murray and I believe that it was Murray's way of making sure that his parents were taken care of.

A large part of Murray's time and attention has always been given to caring for his parents. They have been particularly dependent on Murray. To that end, he has been an outstanding son inspiring everyone around him to emulate his extraordinary example. Sadly, during the time that Murray's case has been pending, Murray's father became very ill and he subsequently passed away. This was a great loss for Murray and was devastating for his mother, who became a widow after 63 years of marriage. She was too frail to live alone and both her doctors and Murray agreed that she should come and live with us. Since she moved in, Murray remains her lifeline and singular source of comfort.

From the time I first met Murray and then became his wife, our lives have intertwined with one another in so many directions, creating a unique synergy for the two of us. I have been drawn to his genuineness, compassion for all people in need, and his ability to find the good in every situation. In fact, we were overwhelmed by the many people who approached us and offered to write letters to the court—people who Murray helped in confidence. Murray knew many of these people personally but others were total strangers. He was viscerally emotional and did not want to have them reveal their personal situations. I know that Murray has never been comfortable receiving public acknowledgement or any fanfare for his good deeds. For as long as I have known Murray, the act of stepping up and doing something positive to effect change and improve people's circumstances has been a source of deep meaning for him.

Murray is a born nurturer. He has a unique ability to capture the essence of a person and support and encourage their strengths, inspiring them to persevere. This has manifested itself in most every relationship and interaction he has shared; with our children, our families, our friends and many others who seek Murray's support. This has also been integral to my own development because Murray has inspired me to be a more giving, open-minded and empathic individual. I see these very same qualities in my children and I attribute it to Murray's consistent teaching.

Murray became our oldest daughter, Jessica's devoted guardian, from the time she was diagnosed with Type 1 Diabetes at the age of 11. He stood guard over her through the night to ensure that her blood sugars were stable and she was safe. At the same time, he was her consummate cheerleader always encouraging Jessica to tap into her own ability to cope with this disease. Murray is Jessica's greatest advocate, empowering her to actualize her fullest potential in her personal and professional life.

Because Murray is attuned to people's needs, he always finds time to listen to others and do what he can to provide constructive advice, whether mediating a situation with a couple struggling with marital issues, helping a person who has lost employment to get back on their feet or immersing himself in a project that addresses community needs.

One example is the synagogue he re-established within our own community. Murray dedicated an enormous amount of his time, follow-through, and resources to this project. Its presence has contributed to the expansion of our neighborhood and it is cherished and enjoyed by its congregants.

Extending outside of our community is a project that Murray has been personally committed to that has had a significant impact on the survival and wellbeing of newborns from diverse backgrounds. Murray's involvement with this project began over ten years ago when he discovered there was a great need for a new and enhanced Neonatal Unit and Birthing Center to be built in Jerusalem. Murray recognized that improving the technology, expanding the physical size of the units and attracting the finest medical physicians and researchers, would positively impact the life-saving success of this hospital. Murray and I feel blessed to continue to support this important initiative and to be a part of the leadership team.

In contrast to the life we have known, where we have been positive leaders and cultivated so many wonderful and diverse relationships, Murray's arrest and its aftermath left Murray, myself and our five children terrified and shaken. The ongoing consequences of Murray's actions did not only affect him, but reverberated in many areas of my life and our children's lives. This propelled us to engage in a search for meaning and we embraced this reality together. We have been committed to this goal, but it has come with many challenges and hardships for our family.

For Murray, it has led to deep introspection about taking responsibility, his feelings of remorse, and his making amends. Murray gives public talks to adults about the importance of obeying the law. From this terrible setback, Murray has pushed his shame, humiliation and damage to our family's name aside. He believes that it is critically important to tell others about his wrongdoing. Murray hopes that by using his own example he can motivate people to think carefully about their own actions.

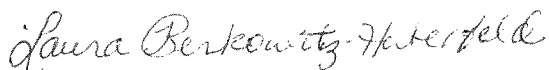
The profound shame Murray feels has not stopped him from involving our older children and sons-in-law in his community service projects. It is the reverse. As a father, Murray has always had an extraordinary ability to use our children's disappointments and challenges to help them find a way to accept and grow from hardship. Murray believes that it is important for him to use himself as an example for our children in teaching them how to face a crisis with humility and

willingness to continue giving. He has an ongoing dialogue with each of them and he often brings our children to his service projects. He has had our children accompany him when he meets with groups and speaks about his misdeed. I am proud of Murray for his decision to take responsibility for his wrongdoing and for turning his remorse into positive action.

Our youngest son, Jack was only 10 years old at the time of Murray's arrest. It has been challenging for Murray and I to navigate appropriate ways to communicate all that has transpired these last two and a half years. Although there has been complete transparency amongst our older children in our discussions at home, we have been careful to include Jack in only the details that are age appropriate. His pain and fears are palpable and despite seeking professional counseling to try to help him cope with his trauma, he understandably remains anxious and worried.

Judge Hellerstein, It has been overwhelming for me to digest the gravity of this chapter of my life, but I remind myself of the man I truly know. Murray Huberfeld is a good person who embodies so many beautiful qualities and values. I have watched him as a dedicated husband, father, son, friend, and community leader. I humbly ask that in making your sentencing decision, you consider and take into account all the past good deeds Murray has done in his lifetime, the lessons he has learned and the amends he is making. Please allow him to remain with me, our children, and with his mother, who would experience untold further suffering. Any probationary plan you could impose, would permit Murray to continue his good works with fervor. In making your decision, I am pleading that you consider what I have shared with you about Murray and our family. And I ask that you consider my sincere and respectful plea for mercy.

Respectfully,

A handwritten signature in cursive script, reading "Laura Berkowitz-Huberfeld". The ink is dark and the handwriting is fluid, with some capital letters being larger and more prominent than others.

Laura Berkowitz-Huberfeld



Alexander Huberfeld

[REDACTED]  
New York, NY [REDACTED]  
[REDACTED]

The Honorable Alvin K Hellerstein  
United States District Judge  
United States Courthouse  
Southern District of New York  
500 Pearl Street  
New York, NY 10007

January 1, 2019

Dear Judge Hellerstein:

My name is Alexander Huberfeld, age 22 and oldest son in our family. This is the most difficult letter for me to write because the father that I admire and love, and who has taught me right from wrong, finds himself in this terrible predicament. In addition, I feel a great responsibility in writing to you; perhaps my words to the Court can have a positive impact on his sentence, and I pray that they do.

My father is a special person as I will attempt to describe. One thing to note about my dad, his greatest trait, is his bandwidth. He has incredibly large bandwidth in everything that he does in his life, every day that he is walking the earth; it's as if a lightning rod turns on for him each morning with the sole job of helping our family succeed and making the world a better place. My father is able to apply this bandwidth in many different ways, like spending an entire Sunday mediating a community issue with a flurry of non-stop meetings or his hands-on approach to the renovation of our synagogue. I am sorry that you did not have the opportunity to cross paths with my father under other and better circumstances, because I am sure you would see him the way I do. I am completing my last semester in college and preparing to enter the 'real' world. Unfortunately, I have already had my brush with that world – when my father was arrested I was just beginning a summer internship. When I came to work a couple of days later, I was fired.

My little brother Jack, who just turned thirteen, doesn't deserve to lose his father. As the youngest child in our family of five children, Jack has grown up pretty much alone with my father and mother. I am ten years to his senior and while he has grown up within a loving family, I don't think he has the same sense of closeness to his siblings that we all grew up with. My father is very conscious of this and actually tries to compensate by spending extra time with Jack. We all love to share a restaurant meal or to go to a ball game together with my dad. Should my father be sent away, Jack will miss out on a world with a father, and the chance to be raised with the same time and effort that my father has invested in me.

Then there is my Bobby, my father's mother. She lives with my parents since my grandfather died just over a year ago. I believe I am the one she confides in; we go on long walks around the neighborhood. She conveys to me her intense fear, that she will lose her son, "How could I

endure any more loss?'. After the loss of my grandfather, this would be too much for her to handle. My father is her anchor and cares for her physical and emotional needs and treats her like royalty. He has always had that sort of relationship with both of my grandparents for as long I can remember and he was his father's best friend until his dying day. It was easy for me to learn to be a good son with such a shining example to watch closely.

I have been the sound voice at home trying to reassure the family that it will be all right, but as a young man, I don't feel I am doing this so effectively. I truly am very worried myself. That is why I pray each day and have faith that you will make a decision that will enable our family to stay together and allow my father to remain at home. I can't imagine that the world will be a better place without the presence of my father. I believe that the impact that he has on so many people around him is far too great to take this decision lightly.

Your Honor, the day my father was arrested felt to me like he died. It was the worst day of my life. The person I would always call when I faced adversity could not come to the phone. It took a while for my father to find his footing, but when he accepted responsibility for his actions he was fully committed to moving beyond his own pain and learning from his mistakes. This has opened up an ongoing dialogue with me and my siblings because he is determined to make us aware of how one must accept responsibility and grow from it. He has invited me to accompany him when he has shared his experience with various communities in Brooklyn and Upstate on what he calls the "grey line". I know it wasn't easy for him to speak in front of me – most people would be challenged with bringing themselves to give the speech, but my father also brought his son. This has in turn helped me see him take responsibility for his actions and I know how sorry he truly is. I recognize how difficult it is to admit guilt, especially in public, but he has. The speeches were impactful to me because I saw the immediate affect it had on people, based on the practical questions asked about how their businesses may be crossing a "grey line".

Your Honor, I am so worried about my father, my mother, my grandmother and my siblings. It is a horrible period for our family and I know that my dad regrets his actions. He and us, have suffered terrible shame as well. I respectfully ask you to consider a punishment that would not take him away from his family. He is our anchor and without him we will be lost. I hope you have heard my words that come from the depths of my heart.

Very Sincerely,

Alexander Huberfeld

*Alexander Huberfeld*

Ariella Huberfeld

Lawrence, NY

Honorable Alvin K. Hellerstein  
United States District Judge  
United States Courthouse  
Southern District of New York  
500 Pearl Street  
New York, NY 10007

July 16, 2018

Dear Judge Hellerstein,

I am writing to you on behalf of the man I lovingly call my father, Murray Huberfeld. My name is Ariella Huberfeld and I am the fourth child of five children in my family. Ever since I was little, being the youngest of three girls, I have always been “daddy’s little girl.” Having this title has certainly provided the ideal canvas for the unique and exquisite bond I am privileged to have with my father. My father has and continues to be the role model that I look up to each and every day. Even now, my father continues to teach me and has done so in the most honest manner so that I can learn from his mistakes.

For all of my life, I have been keenly aware of the fact that my father is the person that many people rely upon for his advice and guidance in many different arenas. Throughout my childhood, I have observed his interactions as he gives of his time, his finances, but most importantly of his whole heart to anyone in need of assistance. He has and continues to lead a life of service to the community, always recognizing his unique capabilities and utilizing all his God-given talents to help those around him. Although my father has always channeled much of his personal time to these endeavors, our family remains my father’s top priority. I recently returned home from a year studying abroad in Israel. I can tell you, Your Honor, that not a day went by without my father calling me to check in with me and see how my day was going. It did not matter how busy his schedule was on that particular day; I knew that when he was speaking to me, that was what what mattered, as if he had no other place to be or no other call to take.

In 12th grade, my class was given an assignment; a genealogy project to research our family history. This afforded me an opportunity to learn about our family on a deeper level and it explained my father’s devotion to us, his children. As a result of the Holocaust, my father grew up with no relatives; no aunts, uncles, and cousins the way I did. While I get to spend each

holiday with my extended family, my father spent the holidays at the table with only his mother, father, brother, and sister. This led to an incredibly close bond with his parents and siblings that still carries over to today. There has been this emphasis on family and community unity for as long as I can remember. My father also has an open door policy in our home, that no one need be alone on Shabbos and on holidays and all are welcome to join our family. My father turned his own family's suffering into a blessing for others.

The recognition of my father's commitment to family was magnified when my grandfather, Philip Huberfeld, of blessed memory, fell extremely ill in the last year of his life. It was a painful and scary time for our entire family, watching our whole world come crashing down in front of us. The only security I had was knowing that my father was doing all that he could to keep my grandfather comfortable and as happy as he could be. Each morning, my father would wake up, immediately call my grandparents' home and speak to my grandmother to see how my grandfather had been overnight. My father would attend early morning prayers and rush over to be by my grandfather's side at the start of his day. Again, after a long day of work, my father's first stop before returning home was a visit to his parents. He would spend an hour there, come home to eat dinner and catch up with us, and once the house was settled, would return to his parents home to kiss my grandfather good night and lift my grandmother's spirits. My father knew how important religion was to my grandfather, so each Sabbath throughout his illness, my father would arrange prayers in my grandparents' home to give my grandfather serenity. This didn't just begin when my grandfather fell ill. This is something I have witnessed throughout my whole childhood. I have watched my father clear out his schedule to fly with my grandparents down to Florida to make sure they were settled and comfortable for the winter months. It was all out of love and compassion.

The hardest day of my life was the day my father got arrested. Being a mere seventeen years old, I was shaken to the core and that feeling lingers today. These last two years have been extremely difficult for our entire family. I have watched my father suffer and have to accept his new reality each and every day. He has accepted responsibility for his mistake and has made so many efforts to improve himself and grow from this awful experience. It has been very hard for my little brother Jack, who is still living at home with my Mom and Dad. My parents have tried to protect Jack from the pressures surrounding my father's upcoming sentencing. I do worry about him.

Judge Hellerstein, I ask you to please grant my father leniency so that he can continue to be the loving and hands on father he has always been. So that he can continue to raise me until I can stand on my own two feet. So that he can watch me as I embark on a journey of developing my own self-identity and make my own mark on the world. So that my precious nieces and nephews can continue to come over and eat breakfast with their "Papa" each morning. So that my little brother, Jack can be as fortunate as the rest of his siblings and have his father there with him

each day as he leaves for school or have a catch of ball with him during his free time. So that my grandmother, a newly widowed woman should not have her son taken away from her and have to endure another loss. So that my father can continue to be "the person" so many choose to turn to in their time of need. Please find a way to keep my family together. My father will do so much good if allowed to give of himself to his family and his community. I turn to you with my prayer to allow my father to stay with us.

Respectfully,

A handwritten signature in cursive script, appearing to read "ariella Huberfeld".

Ariella Huberfeld



Honorable Alvin K. Hellerstein  
United States District Judge  
United States Courthouse  
Southern District of New York  
500 Pearl Street  
New York, NY 10007

October 25, 2018

Dear Judge Hellerstein,

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Honorable Alvin K. Hellerstein  
United States District Judge  
United States Courthouse  
Southern District of New York  
500 Pearl Street  
New York, NY 10007

September 20, 2018

Dear Judge Hellerstein,

I am Murray Huberfeld's mother, Rae (Rivka) Huberfeld. I am writing to you to express my thoughts and fears and to tell you about my son, Murray through a mother's eyes. Murray is such a blessing to me in so many ways and I can't believe I am writing to you under these circumstances now. I have been through many hard times in my life. As a young child in Poland, during the war, I was in hiding for 2 1/2 years with my mother, father and younger brother, Yisrael. My father carried my brother and my mother carried me through the forest and many rivers until we reached a farm. I was only six years old at the time, but I understood that very frightening things were happening around us and I was frightened by them. We were not allowed to make noise or move around many hours of the day. This was very challenging for a little girl. I looked to my mother and father for signs. If they looked worried, I was worried. If they seemed OK, I was OK. Of course, later in my life I came to understand the horrors of the time; the Holocaust. We lost many loved ones, including my maternal grandparents and my beloved 2-year-old baby sister, Leah, as six million Jews were exterminated.

Murray's father, Phillip (Pinchas) Huberfeld and I were considered the lucky ones because we survived. Phillip was captured as a teenager and spent time in several concentration camps, working excruciatingly hard labor for which scars remained. He lost all of his loved ones. Yet, through his life he did not complain or speak of it much. He especially did not want our children to be burdened by what he had experienced. When they asked what the number is on daddy's arm, he would tell them it was his phone number. But how do a mother and father impart lessons to their children without transparency? I very much wanted our children to know where they come from, to know where they are going and how they are going to contribute. So we told them.

Phillip learned early on, that revealing the numbers on his arm made people feel uncomfortable. So he hid it from others for that reason. He would wear long sleeves, even on hot days just so they would be OK. To this day, Murray has taken on the mission of supporting the healing from the past horrors. He does this in so many ways; from giving honor and tribute to the victims of the Holocaust, to showing his gratitude for his parents' survival and the bravery of the rescuers, to supporting the growth and health of new generations.

Despite the challenges my husband and I experienced in our own lives, Phillip accomplished something very rare for a Holocaust survivor. He attended graduate school to fulfill his desire to become a social worker. He always wanted to assist others. Through the years, I have been told stories of how giving and kind Phillip was to them, even at the camps, sharing his last piece of bread with another who was hungry. I am asked often, how is it that my husband and I did not become bitter after all we experienced and all we lost. We were not bitter. This is in large part because we were raised by our parents to be loving and giving people and it is these character traits that transcended everything. Phillip was beloved for this warmth and giving quality. Sadly, we lost him last year to cancer. We had been married for 63 years; a lifetime. I miss him terribly. I look around me though, and see my amazing family and know that together, Phillip and I laid the groundwork for that. Each and every one of them, children and grandchildren, are loving and giving.

My son, Shalom is a doctor. He expresses his caring of others by healing them and maintaining their good health. As a child, I did not go to school in Poland. As a Jew, I was not allowed to until I was older after we moved to Munich. If I had the opportunity though, I would have become a doctor. I became a mother and I gave my whole self to being the best mother I could. My daughter, Bina worked in retail and became a devoted wife and mother. My son, Murray had an interest in business and at a young age, he built our family business, Kosher Delight, a restaurant food chain that provided a gathering for families. Even today, people stop me and say they miss it, for it was a meaningful way for their families to get out and enjoy the atmosphere and delicious food in community. We were that haven for our community for 36 years.

Murray continued his success in business and was always involved in charitable acts and good deeds. He married his wonderful wife, Laura and they have five incredible children. I see that his children mean the world to Murray. His devotion to family is beautiful to see. I do think that Phillip and I instilled all of that in him and I am so proud of this.

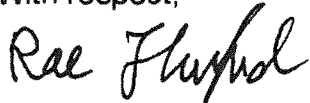
What happened in this criminal situation? This is not Murray. Murray is a giver, not a taker. I ask myself, is this even true? Murray tells me he has taken responsibility for the wrongdoing. I can see he is filled with pain and remorse. I am so worried about Murray. It consumes me. He is such a good, loving and giving person and has to face this now. Can this blemish on an otherwise magnificent life become a permanent stain?

I have been told that Murray may face a prison sentence. To be perfectly honest with you, I could not bear that. I would fall apart into a million pieces. I don't want my children to worry about me, but of course they do as I am getting older and I am more frail. I live with Murray now because things are not right physically and even emotionally with me. I get dizzy a lot. I fell a few times and needed stitches on my lip. Phillip and I used to hover over our children. We feared for their safety all the time. That came from being exposed to so much danger in our younger years. Now Murray worries about me like that. He feels better now that I live with him and he can watch over me. We are very

close. I miss Phillip terribly. The sadness is difficult to overcome. But of all the people in the world, I feel safest with my Murray. He is my rock.

I don't know how you will make your decisions, Your Honor, but I have experienced enough in my life to know, that if there are two roads to take, take the compassionate road. I am begging you with every bit of strength I have left, to please choose to keep Murray home. He can do community service and continue to serve the needs of others if he has probation and have some kind of house arrest. Whatever is possible for you to impose just so that Murray will not be taken away. I can't help but feel like I did when I was that little six-year-old girl in hiding, who only felt that everything would be OK by searching my mother and father's eyes for re-assurance. I am turning to you now for that reassurance. Please Judge Hellerstein, please reassure me that it will be OK and that you will allow my son, Murray to stay with me. I know he will do everything he can to make amends.

With respect,

A handwritten signature in cursive script that reads "Rae Huberfeld". The signature is written in black ink and is positioned below the typed name.

Rae Huberfeld





**Nassau Queens Pulmonary Associates**

Steven G. Orshan, MD, FCCP  
Arthur Trust, DO, FCCP  
Seymour I. Huberfeld, MD, FACP, FCCP, FAASM  
Mai Liu, DO, FCCP  
Dena Daglian, MD

Honorable Alvin K. Hellerstein  
United States District Judge  
United States Courthouse  
Southern District of New York  
500 Pearl Street  
New York, New York 10007

September 6, 2018

Dear Judge Hellerstein,

My name is Seymour Issac Huberfeld. My friends call me Shalom. I would like to provide you with some background on my relationship with my brother Murray. He is my older brother by four years. You should know that everywhere I go, I am known as Murray's kid brother. I am a physician, certified in 4 different medical specialties. I hold an academic title at the Hofstra Medical School. However, there is no title and no name that gives me more honor than being known as Murray's brother.

Please allow me to tell you a few stories about how we grew up together. I remember that when I was 6 years old, I had just learned to ride a bicycle without training wheels. While trying to show my new skill, my body went flying, slamming my face into the dirt. There was blood everywhere. I started crying. Murray, who was playing basketball nearby, ran to my aid. After a cursory look at me, he took my bicycle and started pedaling away. I couldn't understand. Why was he leaving me and why was he taking my bicycle? As I stood up to walk towards home, dripping blood, I saw that he had taken my bicycle in order to get home quickly to summon my parents. He had my best interest at heart even as a 10 year old child.

Murray was always quick on his feet and seemed to know what to do at the right time. I remember when there was a fire in our house when he was 12 and I was 9. He was the one who woke up my parents and called the Fire Department. He literally saved our entire family.

Growing up together it seemed that Murray got all the sports genes while I got none. However, Murray did need someone to practice with; someone to throw the baseball to, someone to act as hockey goalie, and someone to pass the basketball to him. We used to spend hours practicing a particular pass move for 2 on 2 basketball. We knew that if I could get the ball to him at a particular spot it was a guaranteed basket. We practiced this move hundreds of times until we got it right, and it was very effective. We were a good team but he was the leader.

Murray also, like any older brother, looked out for me in school and camp. Murray made sure that I wasn't picked on too much and that the other kids gave me a fair shake. There was one time when I was in the seventh grade, that a particular classmate made me his target, and I told Murray about it. I don't know exactly what Murray said or did. However, the next term, not only did the bully not pick on me, he became a good friend.

During my junior year of high school, I was starting to have some doubts about my future. I wasn't sure if I wanted to pursue a career in Medicine, and considered deferring this to enter the Rabbinate. Murray strongly felt that that my talents lay in Medicine. We had a family meeting on a Saturday afternoon lasting well until the evening. Acting more like a father than a brother he convinced me to interview for college early admission. I can trace my entire career and my entire life beginning from that Saturday afternoon conversation, where he felt the need to step in. And as quickly as he stepped in, he stepped out, giving me the room to grow on my own.

This relationship did not end as we grew older. It just took on a different dimension. Murray and I were always proud of each other and supportive of each other. Several years ago Murray helped me to purchase my current home. The house was perfect for my family and Murray helped me financially. He gave me just the right amount of help but never made me feel that it was him that was carrying me. Murray gave me the confidence that I would be able to carry the house on my own in a very short time.

Murray is well known for his acts of financial philanthropy. What is less well known, but that I have witnessed personally, is the way he is charitable with his time. I know that he spent hours, days, weeks and months working to reunite a family that was torn apart by rivalries to the extent that siblings did not speak with one another for years. He successfully ended this schism. Murray gives emotional support, which is often just as important as financial support. Every year on the festival of Purim, Murray's home is an open house. Hundreds of people flock to his home on that day. Murray meets with each one individually. He listens to their stories and takes their hardships personally. Those who sit at his table leave with more than just a check. They feel that someone cares, and that they are not alone in their sorrows.

Murray's personal generosity was also manifest in his donation of a Torah scroll to our local synagogue. This scroll was commissioned by and paid for by Murray, but is known as my father's Torah. Even Murray refers to it as "Daddy's Torah". This Torah scroll was dedicated to the memory of those family members who were murdered in the Holocaust. This is the scroll that every boy in our family has read from on their Bar Mitzvah, including my son and Murray's 2 sons. It is a Torah scroll that we each take turns holding on Yom Kippur at Kol Nidre. This is but one example of how Murray gives

my parents respect and honor.

As our parents have aged, our relationship has matured. This development can be traced to a particular weekend when our mother was hospitalized in intensive care after a sudden illness. Murray and I spent that Sabbath in the hospital together with my mother. Our mother was seriously ill, on a respirator, and comatose. Her prognosis was bleak and uncertain. Murray and I spent many hours talking about our lives, our families and our goals. I realized after this conversation that my brother was stepping into his new role as the head of our family. Our mother, thank G-d, had a complete and near-miraculous recovery. However, not long after that my father became ill.

Murray's new role became even more apparent during my father's battle with terminal cancer. Murray clearly stepped up. He became the one to turn to for advice, support and direction. This is all the more noteworthy, as that at the same time that he was dealing with personal and professional challenges. Murray focused on maintaining our father's psychological well-being, constantly raising his spirits and bringing him joy even as his physical condition deteriorated.

Many things have changed now in the life of our family following the death of our father, of blessed memory. His loss is irreplaceable to us, and to my mother in particular. I am extremely worried about my mother who has always relied on Murray, all the more so now. He is her comfort in a life that has been shaken. Their relationship has always been a particularly close one. It is one that I have always admired and I cannot replicate. The possibility of my mother losing Murray to prison is unimaginable.

Your Honor. Everything that I have learned about being a good son, husband and father I learned from Murray. I have watched him handle life's trials and tribulations with honor, dignity and grace. This is the Murray Huberfeld that I know, love and respect.

Thank you for reading my reflections of my brother Murray. Please factor in Murray's whole life as you make your sentencing decision.

Respectfully,



Seymour I. Huberfeld, MD

Honorable Alvin K. Hellerstein  
United States District Judge  
United States Courthouse  
Southern District of New York  
500 Pearl Street  
New York, NY 10007

July 2, 2018

Dear Judge Hellerstein,

My name is Jessica Huberfeld Beren. I am Murray Huberfeld's eldest daughter. I am married and have a three-year-old son and four-month old daughter. Being the eldest, I feel it is my responsibility to plead with you on behalf of myself, my siblings, my husband, and my children, not to take my father away from us. The effect of my father not being here will not only affect him personally but all of us - we will be a broken family, a family without our leader. I know you have received many letters detailing the good deeds my father has done for others but I want to share a few stories that I personally witnessed and experienced and learned lessons from. These stories will show you my father's true character and why I need my father so much.

When I was ten years old I was diagnosed with type 1 diabetes. I struggled with my diagnosis both physically and mentally. The hardest part was watching my siblings and parents cope with my sickness. It felt like we were thrown into a dark abyss. Controlling diabetes is the most challenging task. Type 1 diabetes is a serious condition with potentially scary outcomes. Raising children is hard but having a kid with a chronic condition adds another layer. It is a perpetual trial and error to the point of madness. Things that used to be simple - wake up, eat breakfast, and go to school, now seem like the most complicated chores in the world. My morning routine began with my father pricking my finger then administering a shot of insulin. I only allowed my father to do the shot because he had a lighter touch than my mother. I began to find it very stressful in the morning, to make it to the bus on time with all of these new responsibilities. Without telling me, my father arranged with my grandfather, to drive me and my sisters to school every morning, allowing me to have the extra time I needed to get myself ready. I now understand that he did this so as not to make me feel embarrassed or like a "sick kid" who needs extra help.

For the first month, I wouldn't allow the school nurse to administer my lunch time shot so one of my parents had to come to school every day. I wasn't allowed to eat any snacks throughout the day that would raise my blood sugar, so my father went out and ordered me a variety of different jellos so I would have a snack whenever I needed. Whenever everyone in the family would be eating cake for dessert my father would open 2 jellos one for me and one for him so I didn't feel like I was the only one missing out. My father placed a phone right next to my bed so I could page him in case my blood sugar dropped too low and I wasn't able to get out of bed. For years my father never slept a full night, waking me two - three times a night to check my blood sugar because he was afraid my blood sugar would drop too low while I was sleeping. Now at the age of 26



when I come for weekends my father will come check on me in the middle of the night and make sure my blood sugar is ok. He never ceases to be my protector.

One year, as a teenager, when it was very difficult living with my diabetes and I felt exasperated, I went off course. I wanted to feel independent. When I was sixteen years old, we were in Israel for Sukkot holiday. My father woke me on the plane to take my blood sugar and I just was not in the mood to do it. I took my meter to the bathroom, pretended to take my blood sugar and told my father "I'm 120!" My father wrote it down in my log book which got emailed to my doctor weekly. This was the day, I realized how much my parents trusted me. The idea of not checking and pretending my blood sugars were great, was so appealing. I began skipping testing more and more. By the time we returned from the holiday I started skipping insulin doses too. One evening my father glanced at the records recorded in my meter and saw they were blank or super high for weeks which was very different from what I told him to record. When my father discovered this instead of yelling at me and threatening me, he sat me down, looked me in the eye and said "Jessica I love you. Tell me what I can do to alleviate some of the pressure and stress diabetes is causing you. Give me a task to take on so you don't ever feel so overwhelmed again that you want to ignore your illness." I was struggling with this secret and I didn't know how to stop doing what I was doing like a drug addict. My father gave me the love and support I needed to overcome this and turn a new page with my diabetes care.

When I got married and wanted to have children, everyone thought it would be impossible for me to have healthy children with my track record of blood sugars, but the one person who always believed in me, encouraged me, and supported me, was my dad. My husband didn't really understand the struggle it would be for me since he was new to a diabetes education. My parents were the only people I could rely on to support me through this uphill battle. Having diabetes while pregnant was the hardest thing emotionally and physically I have endured. Because it was a high-risk pregnancy, I had to see many doctors each week. Throughout this, I was in school and for the second pregnancy in graduate school and raising a toddler. My father came to every single big appointment with me and held my hand throughout the entire experience. Today I have two healthy children.

These past two years have been very difficult. When my father was arrested it changed my life and the stress I have had to endure has been monumental. On top of that, my husband lost his job and I had to watch him struggle. We moved into my parents house for the summer. My father was so depressed and I wanted to do all I could to be there for him, just as he has been there for me. I thought that moving in with my one year old son would bring some happiness into his life and give him a purpose to continue living. Every morning I would bring my son into his room to give him a good morning kiss. I would stop in every hour with my son in order that my father had something to take his mind off the stresses he was facing. At the time, my husband was taking everything very hard and felt like he couldn't be in such a depressed house for his own sanity so he stayed in Manhattan and I would travel back and forth between my husband and my father trying to raise everyone's spirits. By the end of the summer I had gained 15 pounds



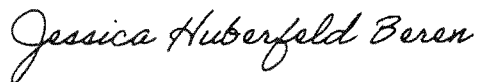
from stress, developed a nervous habit of biting the inside of my cheek so I had many sores in my mouth, and was in a bad place within my marriage. I couldn't get pregnant because my blood sugars were so high from lack of caring for myself because I was so depressed and spending my time worrying and stressing. I could not socialize, so I lost friends. My grandfather became ill and was on his deathbed and we had to keep the arrest a secret from him because if he knew, he would die instantly. Then my grandfather died. Watching my father lose my grandfather was heartbreaking. He was the most important man in his life, as my father faced the hardest thing that ever happened to him and he needed him the most.

Watching my grandmother grieve the arrest of her son and then the sickness and death of my grandfather brought our grief to an even higher level. My father always encouraged my grandmother to share her life's experiences and what she endured during the holocaust. He always believed it is very important to know where you came from in order to know where you are going. Every Passover, my family would spend the seder together. My grandmother would gather all of the grandchildren every year and talk about her life during the holocaust. She would always reiterate the importance of family - how important it is to value each other each day. She would tell us how important it is to her to be able to see and touch her loved ones. I know what losing my father to incarceration would do to her. It would literally kill her. Losing her husband of 60 years has already taken so much from her and left her half the woman she was.

Please, your Honor, don't take my father from us. He can make amends for his wrong doing without serving time in prison. I know he will be devoted to a probationary plan with all of his heart and soul. His remorse can be turned into action to help others. Thank you for considering my plea.

Respectfully,

Jessica Huberfeld Beren

A handwritten signature in cursive script that reads "Jessica Huberfeld Beren".

Rachel Huberfeld-Jacobs  
[REDACTED]

New York, New York [REDACTED]

Honorable Alvin K. Hellerstein  
United States District Judge  
United States Courthouse  
Southern District of New York  
500 Pearl Street  
New York, NY 10007

December 1, 2018

Dear Judge Hellerstein,

My name is Rachel Huberfeld-Jacobs. I am the second child to Murray and Laura Huberfeld and a wife and mother to a 22 month old daughter with another child due in March. I am writing this letter to plead with you to consider what I have to say. I have struggled to find adequate words to describe the extraordinary man that my father is while at the same time letting you know the important lesson he has taught me and my siblings by taking responsibility for his actions. I feel compelled to describe something deeply personal in this letter and why my father's presence is so vital to my life.

I grew up with a father who was always busy and engaged in his business life, in a multitude of community projects and was and remains a devoted and cherished friend to many. Despite his demanding schedule, when my father came home from work every night, he would carve out time to end my day with a positive exchange, words of encouragement and the Siema prayer, asking God to watch over me while I slept. He would follow it up with a song and the lyrics, "I love you so much, my little Rachel I love you so much, now go to sleep, I love you so much." Whether I was awake or asleep, he would do it every night. I have adopted the same bedtime ritual with my daughter.

Throughout my childhood, my father was a constant presence in my life. He checked in with me before and after school and was aware of my classwork and my relationships with my friends. One week, when my family was away on a trip and just my father and I remained in New York, my father suffered from a kidney stone and needed to go to the hospital. Without complaining about his extreme discomfort, my father was most concerned with where I would sleep and how I would get to and from school the following day. As an adult now, I understand how much pain he was in at the time and the extreme selflessness he demonstrated to me.

My father's selflessness and devotion has not diminished even as I have become an adult with a family of my own. After the birth of my daughter I experienced extreme migraines, hand tremors, weight loss, extreme fatigue, and a ravishing appetite. I ignored it assuming it was

typical "new mom" behavior. My father noticed this change and arranged for me to meet several doctors to figure out the underlying cause. It wasn't until the first week of my father's trial that I was diagnosed with Graves Disease, an autoimmune disorder stemming from my thyroid. I arrived to court around lunch time after my appointment confirming my diagnoses. Rather than taking a much needed snack break, my father sat with me in the courtroom going over everything the doctor had discussed with me and the treatment process. It is my father's nature to always put his family before himself and it is a character trait I cherish.

The past two years have been a bittersweet time for me. June 8, 2016 is the day that my father was arrested. It was also the very day I discovered that I was expecting my first child. Every day since that day has been difficult for me, I have experienced the joy of introducing my child to the world with her new activities and stages, yet I find myself holding back because I am sad and I know of my father's pain. I know my father bears responsibility that his actions have hurt his family and others who have been affected by his actions. My father has admitted to his mistakes and I respect him for this. Still, he has been deeply embarrassed and is filled with anguish. He is truly remorseful.

What remains vibrant in my father's daily activities, however, is his dedication to his family and community. He is a dedicated parent to me and a devoted grandfather to my daughter. The week my father pled guilty, he was on babysitting duty for my daughter. My father insisted that I take a short vacation with my husband Daniel after his graduation from Law School and before he began the arduous task of studying for the bar exam. Although it was one of the most stressful and life altering weeks of his life, my father woke up every night with my daughter, fed her and bathed her. Every person who saw them together that week, told me she refused to leave his arms.

As the secretary of the Huberfeld Family Foundation, I have witnessed the tireless efforts my father has dedicated towards helping others everyday. While my father has experienced his own pressures over the past two years, he has not ceased to assist those in need. While some people consider charity as only contributing funds, my father works from his heart by donating his time and wisdom as well. As much good as I would like to do in my role with the foundation, it could not run it without my father. I am still learning and he is my mentor.

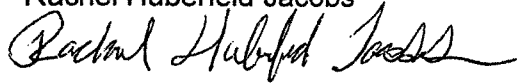
My father has admitted to his mistakes and has pled guilty to his misdeed. He has taken responsibility for his actions, yet all of us have suffered greatly these past two years. He has shared with all of us his immense regret, his remorse and his desire to teach us how to accept responsibility for our mistakes in life. I love and support my father and I always will but we need to have him as a loving Papa to his grandchildren, to raise my 13 year old brother, to balance the parenting role with my mother, to take care of my grandmother, to guide my siblings as they try to find their way in life, to offer advice to my husband who is beginning his law career, and to just be the amazing father that he is.

In making your decision with regard to my father's upcoming sentencing, I hope you will

consider the qualities I have shared with you describing the beautiful and kind person that he is. Having my father away from my family would be devastating. Selfishly, I want him at the birth of my child, at my graduate school graduation, and more. We need him here with us. We have already lost so much of him these past two years. Your Honor, I ask of you to please show mercy at his sentencing.

Respectfully,

Rachel Huberfeld-Jacobs

A handwritten signature in black ink, appearing to read "Rachel Huberfeld-Jacobs", written in a cursive style.

Honorable Alvin K. Hellerstein  
United States District Judge  
United States Courthouse  
Southern District of New York  
500 Pearl Street  
New York, New York 10007

Dear Judge Hellerstein:

Allow me to introduce myself Your Honor. My name is Bina Huberfeld Levy and I am Murray Huberfeld's sister. I am writing to you on behalf of myself, my sons and my husband in support of our heart-felt request for leniency for my brother Murray.

I thought it helpful for you to learn a bit about all of us, especially Murray. My parents were Holocaust Survivors and we, the children (Murray, my brother Seymour and myself) were/are a replacement for those that our parents lost in the Holocaust; as well as being their hope for the future. My father passed away in 2017 and my mom, Rae lives in the same neighborhood as all of us. In fact, she now lives with my brother Murray and his family. We are a very close family.

When we were growing up my father was the Executive Director of Bnei Israel of Midwood. Part of my father's job was going to Bnei Israel every Sabbath to make sure that everything was ok. Murray was my father's walking companion and therein became his confidant early on. My father later had an opportunity to open a kosher fast food hamburger place. Very quickly it was clear that my father, while a hard worker, could not keep up with the demands of running the business. We all worked in the business, but it was Murray who was really the business. However, Murray made sure that everyone treated my father with respect and did not take any credit for himself. My father was never physically well—he had tuberculosis after World War II and suffered post-concentration camp ailments all his life. He had a certain fragility about him that my brother Murray somehow intuited early on in his life; thus his fierce protection of my father all of his life. My mother, who was more emotionally fragile, also relied on Murray for his inner strength—something he displayed very early on in his life.



When Murray was very young, he was a very good baseball player but my brother Seymour was not. But Murray made sure that everytime the kids in the neighborhood played baseball, Seymour got up to bat. Murray could not have been more proud of my brother Seymour when he became a doctor and Murray delights in Seymour's achievements--- both in his medical career and in his synagogue activities. He is so proud of all of his nieces and nephews.

We lived a very simple life as children. My parents were not moneyed people. My dad earned a very modest living. My mother was a homemaker. If we wanted something, we had to work for it. So as soon as Murray was a teenager, he went to work. He worked early on as a waiter and then held other jobs in the Jewish catering world in Boro Park, Brooklyn. I remember Murray had been saving money for years to buy a car. He went out and bought a white Camaro-- it was his pride and joy. The day he brought it home, he handed me the keys and less than a few weeks later I had an accident with his car. Most brothers would have freaked out; screamed and yelled—but not Murray. When I told him, his only response was, don't worry about it; you are okay, that's all that counts; I will have it fixed. Sure enough, when it was fixed he gave me the keys and told me go ahead and use it. That was the kind of brother he was and is.

When Murray went away on a vacation he always bought gifts for me and my mother. To this day, I have the things that my brother bought me.

I will never forget when we had our hamburger restaurant, we all worked in the business, but Murray worked there the longest hours and the hardest. He did everything at the restaurant. One day, Murray went to my parents and said that he had a great idea to publicize the business. He was maybe 19 or 20 years old. He suggested that we run a special promotion. He suggested that we advertise that you could

buy a hamburger for 20 cents. The lines were out the door and my brother Murray was on his feet for 16 hours a day. His idea put us on the map and started us on a successful path. At that time, our family was not very stable financially. Murray, in the most honorable way, gave my father all the respect, but it was Murray who really made the business what it was, yet always told everyone that it was my father "who made it happen".

Murray was never the best student in the class, (unlike my brother Seymour, who was), and in fact never completed college (something he regrets to this day) because he had to help my parents in our hamburger place. I remember that he would be the one opening the restaurant in the morning and staying until 1 am at night---so even night school wasn't an option. However, he was and still is a voracious reader, mainly of non-fiction. He also makes it his business to learn from a Jewish text everyday.

With Murray's hard work he gave my parents a lifestyle that they had never had before. However, that effort cost Murray dearly. To this day I know he regrets never finishing college, but he believed in his heart that this sacrifice was worth it for my parents.

Given Murray's commitment to the restaurant, he did not enjoy the same social life as that of his friends. They got married young; started their families young, while Murray worked and worked and worked.

When Murray finally got married to my wonderful sister in law Laura, he displayed the same levels of devotion and commitment that he had shown to me and my parents and my brother, to his own family. He was and is an incredible husband, father and grandfather. I don't think he ever missed a Siddur party; a play; the kids and Laura were and are his priority.

My brother Murray is the penultimate caretaker. While my father was alive, Murray's day always began with picking my father up to go to the synagogue. They went to synagogue together from when Murray was a very young boy—even before his Bar Mitzvah. Murray and my father never missed a day. While my father's health was declining, Murray would literally have to pick up my father every morning and take him to synagogue. After he dropped off my father, he would then either visit with my mother or if he was running very late, call my mother. The respect Murray showed my parents throughout their lives is something that I have admired always.

My father used to tell me that as soon as synagogue was over in the morning, people would come up to my brother, start telling him about a problem they had, or someone that they knew had, and Murray would stand there patiently, hearing everyone out and many many times offering to help.

Murray wasn't just loyal to my parents and to my brother and I. Murray was and is a very good friend. He has many long-term relationships with friends. Through the years he has made matches for his friend's children; helped his friends with their businesses; or medical issues. Whatever anyone needed, Murray gave it to them, without the smallest expectation of anything in return.

During the holiday of Purim, every year my brother and his wife provide hot meals and financial help to the needy.

I also want to mention that Murray has always refused to accept an honorarium. Why? Because he didn't want to impose on people to have to give money--- with one very noteworthy exception. At the seventh shas, which commemorates the end of the seven-year cycle of learning for religious Jews, Murray was offered a huge honor, it was the honor of saying kaddish for the six million Jews who perished in the

Holocaust. So Murray accepted---but did so not for himself---he gave that honor to my father. For my father, who survived the Holocaust, he always said that it was the highlight of his life, for he came full circle.

Your honor, we have a family joke that Murray is my older brother, although I am five years older than him, because he always wanted to take care of me. I want to share with you a few examples of what I mean. When I found myself in a very difficult financial situation Murray immediately helped me with advice, loans and unconditional emotional support. When I was dating, it was Murray that vetted my boyfriends and didn't hesitate to stand up for me when I was hurt by one of them.

Murray is really a person who wanted always to take care of my parents and for my parents to be proud of him. That is who he was and who he is.

When my first son was born, Murray went to FAO Schwartz and bought the biggest teddy bear in the store because he was so happy for my parents that they had the gift of a grandchild, and that they could witness lost generations were being reborn right before their eyes.

But his generosity of spirit is not limited to my parents or to me and my brother. My niece Jessica, was diagnosed with Type 1 diabetes as a teen. My brother spent years researching the best doctors, the newest advancements; learning all about her condition---you name it. He did whatever he could to give her the most "normal" life she could have and thank G-d, she is now the mother of two beautiful children. He has always put his family first. Their needs supersede his own.

In 2013, my mother went in for a simple outpatient procedure and she became septic—a life threatening condition. My brother Murray was at her side at the hospital day and night. His devotion to her, to the

exclusion of all else, exemplified who my brother is. Thank G-d she made a full recovery. I think my brother's 24/7 dedication to her played a very big part in her recovery.

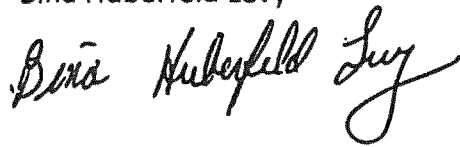
In 2016, my father, got very ill and once again Murray dropped everything to be by my father's side. Murray's visits with my dad perked him up and cheered him up and put a smile on my dad's face. Murray's love and devotion for my father no doubt helped to prolong his life, even after being given a diagnosis of Stage IV esophageal cancer. Observing my father and Murray together during this time I was brought back to the time when they spent so much time together when Murry was little and how happy my father and Murray were. His love and devotion for my father brought my father great joy and solace even on his worst days.

I am also writing to you on behalf of my husband and sons who all have a close family relationship with my brother (s) and their families. We are so fortunate to live within walking distance of one another for many years and therefore we have had the privilege of enjoying many Sabbath and holiday meals together, celebrating birthdays and other milestones together. This year was a particularly difficult one for all of us, as it was the first year that my father was not there leading the Passover Seders. Instead, my brother Murray and my husband shared in leading the Seders, using many of my father's traditions, but you could see on everyone's face, especially Murray's how much we all missed my dad.

When my father was dying, he knew that something was going on with my brother Murray; and that it wasn't good. My father was heavy hearted for Murray because he knew he was suffering. My brother is suffering Your Honor. He is suffering that he has put his family through hell. I have watched my sister in law Laura over these long months and have seen a woman who was once so strong, turn into a very fragile

and frightened human being. The woman who together with my brother raised five fabulous children is now a shell of herself. It is heart breaking to watch. I have seen how much my mother is also suffering. I have seen first hand the toll that this whole situation has taken on my brother, his family, and all of us. Murray is a broken man and he has paid a terrible price. I respectfully ask that Your Honor show leniency towards my brother on behalf of our entire family. He has expressed his remorse to me and his sorrow for the pain he has caused everyone. We have been bereft since my father died and have relied on Murray to carry on my father's legacy as the family patriarch. He is the rock and the foundation for all of us and he has done and will continue to do so much good for the community.

Very respectfully submitted,  
Bina Huberfeld Levy

A handwritten signature in black ink, reading "Bina Huberfeld Levy". The signature is written in a cursive, flowing style with a large, elegant loop at the end of the last name.



Daniel Jacobs  
[REDACTED]  
New York, NY [REDACTED]  
[REDACTED]

Honorable Alvin K. Hellerstein  
United States District Judge  
United States Courthouse  
Southern District of New York  
500 Pearl Street  
New York, New York 10007

November 1, 2018

Dear Judge Hellerstein,

My name is Daniel Jacobs, and I am married to Murray Huberfeld's daughter, Rachel. Together we have a 2-year-old daughter, and we are expecting another child in March. I am 28, and recently graduated New York University School of Law. I have started my legal career as an associate at Gibson, Dunn & Crutcher.

I first met my father-in-law as a young teenager at a synagogue service that I attended with my father. Although my father did not know Murray well at that time, I recall how he approached and welcomed us, while introducing himself to me. I remember being struck by the fact that such a distinguished figure of the community, who was very well known, would take time out of his service to personally introduce himself to a young boy he had never seen before. This seemingly minor act encapsulates Murray's essence, for his prominent status never alters his humility, rather it grounds him in his duty and dedication to our community.

As my relationship with my father in law has grown deeper over the years, I have witnessed many of his honorable character traits firsthand. I have seen Murray as a son, selflessly caring for his ailing elderly parents, survivors of the Holocaust. I have seen Murray as a husband, creating a unique partnership with my mother in law that I wish to emulate in my own marriage. I have seen Murray as a father, actively involved in every aspect of his children's lives, no matter how mundane. I have seen Murray as a grandfather caring for my daughter and even waking up to comfort her in the middle of the night. I have seen Murray as a community leader and friend, welcoming those in need into his office and using every resource at his disposal to help them.

Most personally, I have seen Murray as a father-in-law, constantly helping and inspiring me to become a better husband and father myself.

Over the course of my five years of marriage, I have pursued a legal education for almost the entirety of that time. My father in law actively supported me during every step of my path - from my entrance to law school, interviewing for career opportunities at prospective law firms, and even advising me to take an extra year to pursue a joint business degree. This summer as I began my preparation for the Bar exam, he made sure I had full use of his office each day to have uninterrupted study time. He remains my greatest supporter and I rely on his encouragement, direction, experience, and intelligence every day.

These last two and half years have taken a toll on the entire family. But it has been most difficult, however, to see my father in law's character called into question. It has taken a lifetime for him to build his exceptional reputation, and it has now taken one mistake to tarnish decades of incredible deeds. At his core, he is a family man that wants to protect us and take care of us as he did before. My father in law has shown us how to learn from a mistake where when one feels under pressure, it is tempting to cross a blurred line. He teaches us about Dina D'Malkhuta Dina: the law of the land is the law and that he has taken responsibility for his actions. He has acknowledged this to each of us. He tells us clearly that this is not a choice rather a commandment. I know how deeply he regrets his poor judgement in this regard and also that he has tarnished his family's good name. However, I have also seen his tremendous strength and determination to find new paths and find positive pursuits even amidst some very adverse and pressured circumstances with his pending case. He has not shortchanged any of us with his time, focus, or encouragement to continue in our own lives. He remains a role model for me in so many areas and he has earned the title of Patriarch of our family. All of us will most certainly suffer greatly from his absence should he be sent to prison.

Your Honor, I beg you to show mercy and allow my father-in-law to make amends without taking him away from our family and his community. The value of what he is teaching us now and so many others, cannot be replaced by a sentence of incarceration. Please allow him to continue on this path of educating by example. I know that my father in law will be as devoted to that mission as he has been to every other cause he has taken on.

Respectfully,

A handwritten signature in black ink, appearing to read "Daniel Jacobs". The signature is fluid and cursive, with the first name "Daniel" and last name "Jacobs" clearly distinguishable.

Daniel Jacobs

Hyman Jacobs

Lawrence, NY

August 1, 2018

Honorable Alvin K. Hellerstein  
United States District Judge  
United States Courthouse  
Southern District of New York  
500 Pearl Street  
New York, New York 10007

Dear Judge Hellerstein:

Although I grew up in Brooklyn, I spent the first 30 years of my marriage in Kew Gardens, Queens. When I moved my family to Lawrence, NY in 2000, it was a big change. I had many friends and colleagues in Kew Gardens. But in moving to a well-established neighborhood, like Lawrence, in many ways I was starting over. It was on the High Holy Days of that year that I first experienced what a kind and sensitive person Murray Huberfeld is. In the years to follow I would learn a great many examples of his caring character, and eventually my son would marry his daughter, but for me Murray's deep empathy on that first Rosh Hashonah always encapsulated how he treats others with respect and dignity.

The synagogue where I found myself that Rosh Hashonah didn't have soaring ceilings and stained glass. It was a modest structure, appended to the side of a residential home, that was led by a holocaust-survivor Rabbi from Eastern Europe. What the synagogue lacked in space it made up for in heart, and it was clear to me that its members knew each other intimately. It was the kind of synagogue I was used to, but I was there primarily because it was quite near to my new home, and because my brother-in-law prayed there.

The High Holy Days are the busiest time of the year, and in order to accommodate the worshippers, many additional seats were added to this synagogue, which crowded the small space. In such a circumstance, the adults and dignitaries are usually given more comfortable table spaces closer to the front, and teenagers and children are accommodated in the back on chairs only, where as many seats as possible are crammed in. When I arrived for services, I was dismayed to see that as a newcomer, I had been assigned one of the worst situated seats in the synagogue. It was in the rear corner, in a location that made participating and observing the services very difficult.

Aside from the practical matter of my discomfort at being in a child's seat, I personally felt embarrassed. For many years I was an established member of my congregation, and although I didn't expect special treatment, I still expected that I would at least sit with the rest of the adults in the congregation.

It was then that I noticed Murray making some movements and gesturing in my direction to the sexton. I knew that Murray was the driving force behind this congregation – that he had recruited this Rabbi from Canarsie, where they both previously lived, and that it was his financial backing that allowed the synagogue to open and operate on a daily basis. He was as close to synagogue president, without actually being president, that you could get. But while I had crossed paths with Murray a few times before, we weren't really friends. Put another way, there were lots of people in that synagogue who knew me far better and for longer than Murray - yet here was Murray, not any of them - interceding on my behalf.

Murray realized that some sort of mistake must have been made, and how uncomfortable I must have felt, and he sent his own son to take my seat in the back, moving me up to the first row right next to him.

While this episode may seem like just a minor footnote when contrasted with Murray's substantial charitable endeavors, to me it speaks volumes about the man. It is so easy to overlook the small things, the details. On the High Holy Days we have so much to pray for ourselves and for our families, yet Murray looked beyond himself and helped someone because he could. This is because Murray truly cares about every individual he comes across, regardless of their position or stature. And while Murray is a true family man, spending great amounts of time with his wife and children, he always seems to have time for members of the community that need his help. It is rare indeed to encounter a person with such a deep sensitivity and empathy. To me, that has always been at the root of Murray and why he has connected with so many people and been such a driving force for good.

Since my youngest son married his daughter about four years ago, I obviously got to know Murray much better. He is an exemplary father to his children, my son included. Murray, together with his wife Laura, have raised a beautiful family. In this day and age it does not come easy. They are always available for them to offer guidance and love, lots of love. In particular, I have seen how Murray cared for his father before his passing, and how he now cares for his elderly mother. Murray and I are both children of Holocaust survivors, and I know the special challenges we experience in honoring our parents who had lost so much of their own families before rebuilding here in the United States. Murray visits his mother daily, and it is clear how much his presence in her life means to her.

Therefore, I write to Your Honor to ask that you recognize the unique caring that Murray embodies which touched me then and that has likely touched thousands more. Respect, compassion, and kindness are attributes that our society is desperately short of, and it is my fervent hope that Murray will be able to continue his good work with his family and our community without interruption.

Your kind consideration is very much appreciated.

Sincerely,

A handwritten signature in black ink, appearing to read "Hyman Jacobs". The signature is fluid and cursive, with the first name "Hyman" being more prominent and the last name "Jacobs" following in a similar style.

Hyman Jacobs

Dr. Diane Zanger Berkowitz  
[REDACTED]  
New Rochelle, New York [REDACTED]  
[REDACTED]

Honorable Alvin K. Hellerstein  
United States District Judge  
United States Courthouse  
Southern District of New York  
500 Pearl Street  
New York, New York 10007

August 17, 2018

Dear Judge Hellerstein,

As you contemplate the sentencing for Murray Huberfeld I would like to share with you some insight into Murray's character based on my personal interactions with him.

I have known Murray since he married my sister in law more than 28 years ago. When I look at Murray, I see someone whose arduous dedication to family and community knows no bounds. To be truly dedicated to a person or a cause requires a lot of thought and effort. Anyone who has more than one child knows that no two children are alike. Whatever you had thought you may have learned from raising the first, ie how to discipline with love, how to guide their choice of friends, what school is right, what environment is best suited ... needs to be re-evaluated and rediscovered with each subsequent child. With careful thought and 100% of his energy and focus on each of his five children as individuals, Murray has raised them each to be kind, hard working, and giving members of their own communities. Murray also teaches by example. He spends countless hours and channels great efforts towards his community's needs and causes both here and abroad. His generosity extends to poor individuals who seek his ear and an opportunity to tell their story to whom he listens to attentively and to whom he gives readily every year on Purim. He fills needs in his community by giving his time to various boards of schools and other organizations, giving thoughtful and constructive advice as well as monetary support. His dedication and thoughtfulness extends to communities abroad as he is always seeking opportunities to help others. One year, he was introduced to poor children abroad who could not afford the cost of religious rights of passage. In the Jewish religion, when a boy reaches the age of thirteen, he becomes an official member

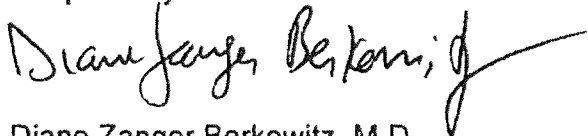


of the community. This momentous occasion is often marked with a celebratory party, and this is the age when a boy would start to pray with phylacteries (Tefilin) which are quite expensive. With an open generous heart, Murray bought Tefilin for 26 boys, strangers, from poor families in Israel and treated them to a Bar Mitzvah celebration in their honor.

When it comes to celebrating the good times, or lending support through difficult times, Murray is always there for his friends and his family. I know this from personal experience as I have personally benefited from advice regarding personal matters. He has been a sounding board for my husband Noah and I when we needed some direction with our children and career decisions. Murray has played the same role as the older and experienced brother for all of the Berkowitz siblings.

I know I cannot fathom the breadth and complexity of issues you need to consider when rendering your sentencing. I do understand, however, that there is room for a considerable amount of leeway and subjectivity. I have done my best to portray Murray's kind, thoughtful and generous nature and to convey his invaluable contributions to his family, friends, and community at large. As you deliberate his sentence, I hope you will take the above into account and also consider the devastating impact his absence would have on this family and on those whom he touches regularly.

Respectfully

A handwritten signature in black ink, reading "Diane Zanger Berkowitz". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Diane Zanger Berkowitz, M.D.

